

1062438



ROBERT MILLER TATE  
*chartered accountants*

Our Ref JG/SDS/JW

The Directors  
Kenton Utilities & Developments Ltd  
Kenton House  
Springwell Road  
Jarrow  
Tyne & Wear  
NE32 5TG

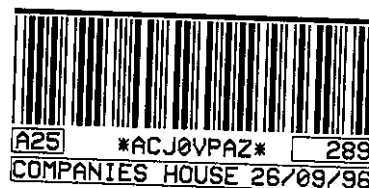
Dear Sirs

**KENTON UTILITIES & DEVELOPMENTS LTD (THE "COMPANY")**

In accordance with section 392 of the Companies Act 1985 ("the Act"), we resign as auditors of the Company, such resignation to have immediate effect.

As required by section 394 of the Act, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the Company. We further confirm that we have no outstanding claims whatsoever against the Company.

Yours faithfully



Members of GSM  
International with  
associates throughout the  
United Kingdom and  
worldwide

Anthony Josephs FCA MSP1 John Godula FCA John Richards BSc Michael Gilbert FCA Maxine Pott BA ACA Richard Parkinson FCA

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales

*Licensed Insolvency Practitioners*



INVESTOR IN PEOPLE



MEMBERS OF THE  
ASSOCIATION OF  
BRITISH INDEPENDENT  
ACCOUNTING FIRMS